formed in one of the plurality of element regions and a gate electrode having a first gate length, a second transistor formed in a memory cell portion of the semiconductor substrate, the second transistor including source and drain diffusion layers formed in another of the plurality of element regions and a gate electrode having a second gate length shorter than the first gate length; a contact connected to the one of the source and drain diffusion layers; and a first insulating film different from a silicon oxide covering the second transistor and not covering the first transistor, the first insulating film being an etching stopper for the contact to the element isolation region and having a property which makes it difficult for an oxidizing agent to pass therethrough compared with the silicon oxide.

Please delete the paragraph beginning on page 5, line 24.

Please delete the paragraph beginning on page 6, line 2.

Please delete the paragraph beginning on page 6, line 16.

Please delete the paragraph beginning on page 6, line 26.

Please delete the paragraph beginning on page 7, line 8.

Please delete the paragraph beginning on page 7, line 15.

Please delete the paragraph beginning on page 8, line 1.

Please delete the paragraph beginning on page 8, line 8.

Please delete the paragraph beginning on page 8, line 16.

IN THE CLAIMS

Please cancel Claim 4 without prejudice.

Please amend Claims 1-3 and 11-14 as shown in clean form below.²

A2

1. (Amended) A nonvolatile semiconductor memory device comprising:

M

² A marked-up copy of the amended portion of the claims is attached hereto.